PM

Report No. 4b-2.

ALL Reciprocal Category
Differences Included

## "Intragovernmental Closing Package Reciprocal Category Detail Report for FY 2005" for Agency 64

Tennessee Valley Authority

Detail Report

## Reciprocal Category

01 - Securities Issued by Federal Agencies Under General & Special Authority									
	ing Partner	<u>Agency</u>	<u>Partner</u>	<u>Difference</u>					
95	Independent 95	\$0	\$595,000	(\$595,000)	100.0%				
	Totals:	<u>\$0</u>	<u>\$595,000</u>	<u>(\$595,000)</u>	<u>100.0%</u>				
00									
02 - Federal Interest Receivable/Federal Interest Payable									
	ing Partner	Agency	<u>Partner</u>	<u>Difference</u>	0.00/				
20	Department of the Treasury	\$1,000,000	\$1,000,000	\$0	0.0%				
89	Department of Energy	\$2,000,000	\$0	\$2,000,000	NA				
	Totals:	<u>\$3,000,000</u>	<u>\$1,000,000</u>	<u>\$2,000,000</u>	<u>66.7%</u>				
03	03 - Interest Revenue & Expense, Gains & Losses on Federal Investments								
Tradi	ing Partner	Agency	Partner	Difference					
20	Department of the Treasury	\$0	\$1,000,000	(\$1,000,000)	100.0%				
	Totals:	\$0	\$1,000,000	(\$1,000,000)	100.0%				
	rotaro.	<u> <del>40</del></u>	<u> </u>	(ψ1,000,000)	100.070				
05 - Interest Revenue & Expense on Federal Borrowings and Other Interest Expense &									
Tradi	ing Partner	Agency	Partner	Difference					
20	Department of the Treasury	\$3,000,000	<u> </u>	\$3,000,000	NA				
89	Department of Energy	\$1,000,000	\$0	\$1,000,000	NA				
	Totals:	\$4,000,000	<u>\$0</u>	\$4,000,000	<u>NA</u>				
	- Financing Sources Transferred In/Out With			D:"					
	ing Partner	Agency	<u>Partner</u>	<u>Difference</u>	400.00/				
97	Office of the Secretary of	\$0	\$100,000	(\$100,000)	100.0%				
	Totals:	<u>\$0</u>	<u>\$100,000</u>	<u>(\$100,000)</u>	<u>100.0%</u>				
21 - Employee Benefit Contributions Receivables and Payables									
Tradi	ing Partner	Agency	<u>Partner</u>	Difference					
16	Department of Labor	\$85,000,000	\$84,364,000	\$636,000	0.7%				
	Totals:	<u>\$85,000,000</u>	<u>\$84,364,000</u>	<u>\$636,000</u>	<u>0.7%</u>				
22	Assessed Baselinell A. C. B. C.								
	- Accounts Receivable, Accounts Payable, a			D:((					
	ing Partner	Agency #0	<u>Partner</u>	Difference	400.007				
13	Department of Commerce	\$0	\$7,000	(\$7,000)	100.0%				
14	Department of Interior	\$0	\$24,000	(\$24,000)	100.0%				
15	Department of Justice	\$0	\$53,000	(\$53,000)	100.0%				
		Page 1 of 3							

Intragovernmental Reporting and Analysis System, FMS
"Intragovernmental Closing Package Reciprocal Category Detail Report for FY 2005" for Agency 64, Continued

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31	U.S. Nuclear Regulatory	\$0	\$2,778,000	(\$2,778,000)	100.0%				
68	Environmental Protection	\$0	\$49,000	(\$49,000)	100.0%				
69	<b>Department of Transportation</b>	\$0	(\$168,000)	\$168,000	-100.0%				
80	National Aeronautics and Space	\$0	\$10,000	(\$10,000)	100.0%				
89	Department of Energy	\$36,000,000	\$30,000,000	\$6,000,000	16.7%				
95	Independent 95	\$0	\$4,378	(\$4,378)	100.0%				
97	Office of the Secretary of	\$20,000,000	\$9,500,000	\$10,500,000	52.5%				
99	Treasury General Fund	\$1,000,000	\$0	\$1,000,000	NA				
	Totals:	<u>\$57,000,000</u>	<u>\$42,257,378</u>	<u>\$14,742,622</u>	<u>25.9%</u>				
23	23 - Federal Advances/Federal Advances from Others and Federal Prepayments/Federal								
Trad	ing Partner	<u>Agency</u>	<u>Partner</u>	<b>Difference</b>					
13	Department of Commerce	\$0	\$90,000	(\$90,000)	100.0%				
14	Department of Interior	\$0	\$2,000	(\$2,000)	100.0%				
68	<b>Environmental Protection</b>	\$0	\$359,000	(\$359,000)	100.0%				
69	Department of Transportation	\$0	\$8,473,000	(\$8,473,000)	100.0%				
80	National Aeronautics and Space	\$0	\$20,000	(\$20,000)	100.0%				
95	Independent 95	\$0	\$3,527	(\$3,527)	100.0%				
99	Treasury General Fund	\$13,000,000	\$0	\$13,000,000	NA				
	Totals:	<u>\$13,000,000</u>	<u>\$8,947,527</u>	<u>\$4,052,473</u>	<u>31.2%</u>				
24	- Intra-governmental buy/sell costs/reven	105							
	- ilitia-goverilillelitai buy/seli costs/reveril	169							
	ing Partner	Agency	<u>Partner</u>	<u>Difference</u>					
			Partner \$0	<u>Difference</u> (\$1,000,000)	NA				
Trad	ing Partner	<u>Agency</u>			NA 100.0%				
<u>Trad</u>	ing Partner Partner Undefined	<u>Agency</u> (\$1,000,000)	\$0	(\$1,000,000)					
<u>Trad</u> 00 13	ing Partner Partner Undefined Department of Commerce	Agency (\$1,000,000) \$0	\$0 \$167,000	(\$1,000,000) (\$167,000)	100.0%				
Trad 00 13 14	ing Partner Partner Undefined Department of Commerce Department of Interior	Agency (\$1,000,000) \$0 \$1,000,000	\$0 \$167,000 \$683,000	(\$1,000,000) (\$167,000) \$317,000	100.0% 31.7%				
Trad 00 13 14 15	ing Partner Partner Undefined Department of Commerce Department of Interior Department of Justice	Agency (\$1,000,000) \$0 \$1,000,000 \$0	\$0 \$167,000 \$683,000 \$69,000	(\$1,000,000) (\$167,000) \$317,000 (\$69,000)	100.0% 31.7% 100.0%				
Trad 00 13 14 15 20	Partner Partner Undefined Department of Commerce Department of Interior Department of Justice Department of the Treasury U.S. Nuclear Regulatory General Services Administration	Agency (\$1,000,000) \$0 \$1,000,000 \$0 \$0	\$0 \$167,000 \$683,000 \$69,000 \$1,000,000	(\$1,000,000) (\$167,000) \$317,000 (\$69,000) (\$1,000,000)	100.0% 31.7% 100.0% 100.0%				
Trad 00 13 14 15 20 31	Partner Partner Undefined Department of Commerce Department of Interior Department of Justice Department of the Treasury U.S. Nuclear Regulatory General Services Administration Environmental Protection	Agency (\$1,000,000) \$0 \$1,000,000 \$0 \$0 \$28,000,000	\$0 \$167,000 \$683,000 \$69,000 \$1,000,000 \$27,457,000	(\$1,000,000) (\$167,000) \$317,000 (\$69,000) (\$1,000,000) \$543,000	100.0% 31.7% 100.0% 100.0% 1.9%				
Trad 00 13 14 15 20 31 47 68 69	Partner Partner Undefined Department of Commerce Department of Interior Department of Justice Department of the Treasury U.S. Nuclear Regulatory General Services Administration Environmental Protection Department of Transportation	Agency (\$1,000,000) \$0 \$1,000,000 \$0 \$0 \$0 \$0 \$28,000,000 \$3,000,000	\$0 \$167,000 \$683,000 \$69,000 \$1,000,000 \$27,457,000 \$6,000,000	(\$1,000,000) (\$167,000) \$317,000 (\$69,000) (\$1,000,000) \$543,000 (\$3,000,000)	100.0% 31.7% 100.0% 100.0% 1.9% 50.0%				
Trad 00 13 14 15 20 31 47 68 69 70	Partner Undefined Department of Commerce Department of Interior Department of Justice Department of the Treasury U.S. Nuclear Regulatory General Services Administration Environmental Protection Department of Transportation Department of Homeland	Agency (\$1,000,000) \$0 \$1,000,000 \$0 \$0 \$0 \$0 \$28,000,000 \$3,000,000 \$1,000,000	\$0 \$167,000 \$683,000 \$69,000 \$1,000,000 \$27,457,000 \$6,000,000 \$396,000	(\$1,000,000) (\$167,000) \$317,000 (\$69,000) (\$1,000,000) \$543,000 (\$3,000,000) \$604,000 \$77,000 (\$1,000,000)	100.0% 31.7% 100.0% 100.0% 1.9% 50.0% 60.4%				
Trad 00 13 14 15 20 31 47 68 69 70 80	Partner Partner Undefined Department of Commerce Department of Interior Department of Justice Department of the Treasury U.S. Nuclear Regulatory General Services Administration Environmental Protection Department of Transportation Department of Homeland National Aeronautics and Space	Agency (\$1,000,000) \$0 \$1,000,000 \$0 \$0 \$0 \$28,000,000 \$3,000,000 \$1,000,000 \$0 \$6,000,000	\$0 \$167,000 \$683,000 \$69,000 \$1,000,000 \$27,457,000 \$6,000,000 \$396,000 (\$77,000) \$7,000,000 \$337,000	(\$1,000,000) (\$167,000) \$317,000 (\$69,000) (\$1,000,000) \$543,000 (\$3,000,000) \$604,000 \$77,000	100.0% 31.7% 100.0% 100.0% 1.9% 50.0% 60.4% -100.0% 14.3% 100.0%				
Trad 00 13 14 15 20 31 47 68 69 70 80 89	Partner Undefined Department of Commerce Department of Interior Department of Justice Department of the Treasury U.S. Nuclear Regulatory General Services Administration Environmental Protection Department of Transportation Department of Homeland National Aeronautics and Space Department of Energy	Agency (\$1,000,000) \$0 \$1,000,000 \$0 \$0 \$0 \$28,000,000 \$3,000,000 \$1,000,000 \$0 \$6,000,000 \$0 \$77,000,000	\$0 \$167,000 \$683,000 \$69,000 \$1,000,000 \$27,457,000 \$6,000,000 \$396,000 (\$77,000) \$7,000,000	(\$1,000,000) (\$167,000) \$317,000 (\$69,000) (\$1,000,000) \$543,000 (\$3,000,000) \$604,000 \$77,000 (\$1,000,000) (\$337,000) \$6,000,000	100.0% 31.7% 100.0% 100.0% 1.9% 50.0% 60.4% -100.0% 14.3% 100.0% 7.8%				
Trad 00 13 14 15 20 31 47 68 69 70 80 89 95	Partner Partner Undefined Department of Commerce Department of Interior Department of Justice Department of the Treasury U.S. Nuclear Regulatory General Services Administration Environmental Protection Department of Transportation Department of Homeland National Aeronautics and Space Department of Energy Independent 95	Agency (\$1,000,000) \$0 \$1,000,000 \$0 \$0 \$0 \$28,000,000 \$3,000,000 \$1,000,000 \$0 \$6,000,000	\$0 \$167,000 \$683,000 \$69,000 \$1,000,000 \$27,457,000 \$6,000,000 \$396,000 (\$77,000) \$7,000,000 \$337,000	(\$1,000,000) (\$167,000) \$317,000 (\$69,000) (\$1,000,000) \$543,000 (\$3,000,000) \$604,000 \$77,000 (\$1,000,000) (\$337,000)	100.0% 31.7% 100.0% 100.0% 1.9% 50.0% 60.4% -100.0% 14.3% 100.0%				
Trad 00 13 14 15 20 31 47 68 69 70 80 89	Partner Undefined Department of Commerce Department of Interior Department of Justice Department of the Treasury U.S. Nuclear Regulatory General Services Administration Environmental Protection Department of Transportation Department of Homeland National Aeronautics and Space Department of Energy	Agency (\$1,000,000) \$0 \$1,000,000 \$0 \$0 \$0 \$28,000,000 \$3,000,000 \$1,000,000 \$0 \$6,000,000 \$0 \$77,000,000	\$0 \$167,000 \$683,000 \$69,000 \$1,000,000 \$27,457,000 \$6,000,000 \$396,000 (\$77,000) \$7,000,000 \$337,000	(\$1,000,000) (\$167,000) \$317,000 (\$69,000) (\$1,000,000) \$543,000 (\$3,000,000) \$604,000 \$77,000 (\$1,000,000) (\$337,000) \$6,000,000	100.0% 31.7% 100.0% 100.0% 1.9% 50.0% 60.4% -100.0% 14.3% 100.0% 7.8%				
Trad 00 13 14 15 20 31 47 68 69 70 80 89 95	Partner Partner Undefined Department of Commerce Department of Interior Department of Justice Department of the Treasury U.S. Nuclear Regulatory General Services Administration Environmental Protection Department of Transportation Department of Homeland National Aeronautics and Space Department of Energy Independent 95	Agency (\$1,000,000) \$0 \$1,000,000 \$0 \$0 \$28,000,000 \$3,000,000 \$1,000,000 \$0 \$6,000,000 \$0 \$77,000,000 \$10,000,000	\$0 \$167,000 \$683,000 \$69,000 \$1,000,000 \$27,457,000 \$6,000,000 \$396,000 (\$77,000) \$7,000,000 \$337,000 \$71,000,000 \$2,332,945	(\$1,000,000) (\$167,000) \$317,000 (\$69,000) (\$1,000,000) \$543,000 (\$3,000,000) \$604,000 \$77,000 (\$1,000,000) (\$337,000) \$6,000,000 \$7,667,055	100.0% 31.7% 100.0% 100.0% 1.9% 50.0% 60.4% -100.0% 14.3% 100.0% 7.8%				
Trad 00 13 14 15 20 31 47 68 69 70 80 89 95 97	Partner Partner Undefined Department of Commerce Department of Interior Department of Justice Department of the Treasury U.S. Nuclear Regulatory General Services Administration Environmental Protection Department of Transportation Department of Homeland National Aeronautics and Space Department of Energy Independent 95 Office of the Secretary of	Agency (\$1,000,000) \$0 \$1,000,000 \$0 \$0 \$28,000,000 \$3,000,000 \$1,000,000 \$0 \$6,000,000 \$77,000,000 \$10,000,000 \$133,000,000	\$0 \$167,000 \$683,000 \$69,000 \$1,000,000 \$27,457,000 \$6,000,000 \$396,000 (\$77,000) \$7,000,000 \$337,000 \$71,000,000 \$2,332,945 \$53,500,000	(\$1,000,000) (\$167,000) \$317,000 (\$69,000) (\$1,000,000) \$543,000 (\$3,000,000) \$604,000 \$77,000 (\$1,000,000) (\$337,000) \$6,000,000 \$7,667,055 \$79,500,000	100.0% 31.7% 100.0% 100.0% 1.9% 50.0% 60.4% -100.0% 14.3% 100.0% 7.8% 76.7% 59.8%				
Trad 00 13 14 15 20 31 47 68 69 70 80 89 95 97	Partner Partner Undefined Department of Commerce Department of Interior Department of Justice Department of the Treasury U.S. Nuclear Regulatory General Services Administration Environmental Protection Department of Transportation Department of Homeland National Aeronautics and Space Department of Energy Independent 95 Office of the Secretary of  Totals:  - Benefit program Costs/Revenues ing Partner	Agency (\$1,000,000) \$0 \$1,000,000 \$0 \$0 \$28,000,000 \$3,000,000 \$1,000,000 \$0 \$6,000,000 \$77,000,000 \$10,000,000 \$133,000,000	\$0 \$167,000 \$683,000 \$69,000 \$1,000,000 \$27,457,000 \$6,000,000 \$396,000 (\$77,000) \$7,000,000 \$337,000 \$71,000,000 \$2,332,945 \$53,500,000	(\$1,000,000) (\$167,000) \$317,000 (\$69,000) (\$1,000,000) \$543,000 (\$3,000,000) \$604,000 \$77,000 (\$1,000,000) (\$337,000) \$6,000,000 \$7,667,055 \$79,500,000	100.0% 31.7% 100.0% 100.0% 1.9% 50.0% 60.4% -100.0% 14.3% 100.0% 7.8% 76.7% 59.8%				
Trad 00 13 14 15 20 31 47 68 69 70 80 89 95 97	Partner Partner Undefined Department of Commerce Department of Interior Department of Justice Department of the Treasury U.S. Nuclear Regulatory General Services Administration Environmental Protection Department of Transportation Department of Homeland National Aeronautics and Space Department of Energy Independent 95 Office of the Secretary of Totals:  - Benefit program Costs/Revenues ing Partner Partner Undefined	Agency (\$1,000,000) \$0 \$1,000,000 \$0 \$0 \$28,000,000 \$3,000,000 \$1,000,000 \$0 \$6,000,000 \$77,000,000 \$10,000,000 \$133,000,000 \$258,000,000	\$0 \$167,000 \$683,000 \$69,000 \$1,000,000 \$27,457,000 \$6,000,000 \$396,000 (\$77,000) \$7,000,000 \$337,000 \$71,000,000 \$2,332,945 \$53,500,000 \$169,864,945	(\$1,000,000) (\$167,000) \$317,000 (\$69,000) (\$1,000,000) \$543,000 (\$3,000,000) \$604,000 (\$1,000,000) (\$337,000) \$6,000,000 \$7,667,055 \$79,500,000 \$88,135,055	100.0% 31.7% 100.0% 100.0% 1.9% 50.0% 60.4% -100.0% 14.3% 100.0% 7.8% 76.7% 59.8%				
Trad 00 13 14 15 20 31 47 68 69 70 80 89 95 97 26 Trad 00 16	Partner Partner Undefined Department of Commerce Department of Interior Department of Justice Department of the Treasury U.S. Nuclear Regulatory General Services Administration Environmental Protection Department of Transportation Department of Homeland National Aeronautics and Space Department of Energy Independent 95 Office of the Secretary of Totals:  Benefit program Costs/Revenues ing Partner Partner Undefined Department of Labor	Agency (\$1,000,000) \$0 \$1,000,000 \$0 \$0 \$28,000,000 \$3,000,000 \$1,000,000 \$0 \$77,000,000 \$10,000,000 \$133,000,000 \$133,000,000 \$Agency	\$0 \$167,000 \$683,000 \$69,000 \$1,000,000 \$27,457,000 \$6,000,000 \$396,000 (\$77,000) \$7,000,000 \$337,000 \$71,000,000 \$2,332,945 \$53,500,000 \$169,864,945	(\$1,000,000) (\$167,000) \$317,000 (\$69,000) (\$1,000,000) \$543,000 (\$3,000,000) \$604,000 \$77,000 (\$1,000,000) (\$337,000) \$6,000,000 \$7,667,055 \$79,500,000 \$88,135,055	100.0% 31.7% 100.0% 100.0% 50.0% 60.4% -100.0% 7.8% 76.7% 59.8% 34.2%				
Trad 00 13 14 15 20 31 47 68 69 70 80 89 95 97	Partner Partner Undefined Department of Commerce Department of Interior Department of Justice Department of the Treasury U.S. Nuclear Regulatory General Services Administration Environmental Protection Department of Transportation Department of Homeland National Aeronautics and Space Department of Energy Independent 95 Office of the Secretary of Totals:  - Benefit program Costs/Revenues ing Partner Partner Undefined	Agency (\$1,000,000) \$0 \$1,000,000 \$0 \$0 \$28,000,000 \$3,000,000 \$1,000,000 \$0 \$77,000,000 \$10,000,000 \$133,000,000 \$258,000,000 \$4gency \$1,000,000	\$0 \$167,000 \$683,000 \$69,000 \$1,000,000 \$27,457,000 \$6,000,000 \$396,000 (\$77,000) \$7,000,000 \$337,000 \$71,000,000 \$2,332,945 \$53,500,000 \$169,864,945  Partner \$0	(\$1,000,000) (\$167,000) \$317,000 (\$69,000) (\$1,000,000) \$543,000 (\$3,000,000) \$604,000 \$77,000 (\$1,000,000) (\$337,000) \$6,000,000 \$7,667,055 \$79,500,000 \$88,135,055	100.0% 31.7% 100.0% 100.0% 50.0% 60.4% -100.0% 7.8% 76.7% 59.8% 34.2%				

"Intragovernmental Closing Package Reciprocal Category Detail Report for FY 2005" for Agency 64, Continued

	Totals:	<u>\$135,000,000</u>	<u>\$57,366,000</u>	<u>\$77,634,000</u>	<u>57.5%</u>			
29 - Uncategorized - SGLs that are NOT assigned to any other category								
Trac	ling Partner	<u>Agency</u>	<u>Partner</u>	<b>Difference</b>				
68	<b>Environmental Protection</b>	\$0	\$17,000	(\$17,000)	100.0%			
99	Treasury General Fund	\$36,000,000	\$0	\$36,000,000	NA			
	Totals:	<u>\$36,000,000</u>	<u>\$17,000</u>	<u>\$35,983,000</u>	<u>100.0%</u>			
	Grand	\$591,000,000	\$365,511,850	\$225,488,150	38.2%			

All Reciprocal Categories, including Category 29 (Unassigned), are included. Trading Partner 99, General Fund, as well as the Judiciary and Legislative Branches, are included. Intragovernmental Imputed Cost activity is excluded.

Intadepartmental Amounts Excluded